

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application. Please cancel claims 44-45, amend claims 25, 33, and 42-43, and add new claim 46, as follows:

Listing of Claims:

1-24. (Canceled)

25. (Currently Amended) A semiconductor structure, comprising:

a trench formed in a substrate;

a layer of [[a]] silicon nitride formed over the substrate and having a tapered opening therethrough over the trench, the tapered opening having a first dimension on a first surface of the silicon nitride layer adjacent to the trench less than a second dimension on a second surface of the silicon nitride layer opposite the first surface of the silicon nitride layer, the first dimension being substantially equal a width of the trench proximate the first surface;

a pad layer disposed between the substrate and the silicon nitride layer; and

a mask layer formed over the silicon nitride layer, the mask layer having an opening therethrough positioned over the tapered opening and having a dimension less than the second dimension of the tapered opening of the silicon nitride layer.

26. (Previously Presented) The semiconductor structure of claim 25 wherein the tapered opening of the silicon nitride layer undercuts the opening of the mask layer.

27. (Canceled)

28. (Original) The semiconductor structure of claim 25 wherein the mask layer comprises a layer of a silicon oxide material.

29-32. (Canceled)

33. (Currently Amended) A semiconductor structure, comprising:

a trench formed in a substrate;

a first layer of a silicon nitride material formed over the substrate and having a lower surface proximate to the substrate and an upper surface opposite of the lower surface, and further having an opening therethrough over the trench, the opening having a first dimension along the lower surface and a second dimension along the upper surface greater than the first dimension, the first dimension being substantially equal a width of the trench proximate the lower surface;

a pad layer disposed between the substrate and the first layer of silicon nitride material, the pad layer being of a different material than the silicon nitride layer; and

a mask layer formed over the silicon nitride layer, the mask layer having an opening therethrough positioned over the trench and having a dimension less than the second dimension of the opening of the first layer of silicon nitride.

~~an insulating layer formed over the first layer of silicon nitride material and extending into the opening and the trench.~~

34. (Original) The semiconductor structure of claim 33 wherein the materials from which the substrate and the first layer are formed can be selectively etched with respect to one another.

35. (Original) The semiconductor structure of claim 33 wherein the opening of the first layer is tapered.

36. (Original) The semiconductor structure of claim 33 wherein the opening of the first layer is faceted.

37-41. (Canceled)

42. (Currently Amended) A semiconductor structure, comprising:

a trench formed in a substrate;

a first layer of ~~insulating material~~ silicon nitride formed over the substrate and having a tapered opening therethrough over the trench, the tapered opening having a first dimension on a first side adjacent the trench less than a second dimension on a second side of the first insulating layer opposite the first side;

a pad layer disposed between the first layer of ~~insulating material~~ silicon nitride and the substrate, the pad layer being of a different material than the silicon nitride layer; and

a silicon oxide layer formed over the layer of ~~insulating material~~ silicon nitride, the silicon oxide layer having an opening therethrough over the trench in the substrate and having a dimension less than the second dimension of the layer of ~~insulating material~~ silicon nitride.

~~a second layer of insulating material is formed over the first insulating layer and extending into the opening and the trench.~~

43. (Currently Amended) The semiconductor structure of claim 42 wherein the tapered opening of the first layer of ~~insulating material~~ silicon nitride undercuts the opening of the silicon oxide ~~mask~~ layer.

44.-45. (Canceled)

46. (New) The semiconductor structure of claim 25 wherein the pad layer comprises a pad oxide layer.